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In the Supreme Court of the United States

OCTOBER TERM, 1940

No. 734

MARY FLAGLER CARY, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

No. 735

HARRY HARKNESS FLAGLER, PETITIONER

v

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

No. 736

ESTATE OF ANNIE L. FLAGLER, DECEASED, HARRY HARKNESS FLAGLER, EXECUTOR, PETITIONER

v

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

305396—41

No. 737

JEAN LOUISE MATTHEWS, PETITIONER

v

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT

MOTION TO AFFIRM

The Solicitor General, on behalf of Guy T. Helvering, Commissioner of Internal Revenue, moves that the judgments of the court below in the present cases be affirmed, upon the authority of *Maguire* v. *Commissioner,* No. 346 this Term, *Helvering v. Gambrill,* No. 472 this Term, and *Helvering* v. *Campbell* and related cases, Nos. 473, 474, and 475, this Term, all decided March 31, 1941.

The only question involved in these cases is the same as the first question presented in the *Reynolds* case, No. 684, this Term. The reasons for believing that this question is resolved in the Government's favor by the cases above cited are set out in the Government's motion to reverse in the *Reynolds* case, to which the Court is respectfully referred.

Respectfully submitted.

FRANCIS BIDDLE,
Solicitor General.

APRIL 1941.

U. S. GOVERNMENT PRINTING OFFICE: 1941

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